Amendments to the Claims

1-13. (Cancelled)

- 14. (New) An impact-resistant polarized optical lens, comprising a polyurethane resin composition, comprising a polyisocyanate, a polyhydroxy compound and an aromatic polyamine, wherein (1) said polyisocyanate is 4,4'-methylene-bis(cyclohexyl isocyanate) or isophorone diisocyanate, (2) said polyhydroxy compound is a polyether diol or a polyester diol having an average molecular weight of 700-1200, or a mixture thereof, (3) said aromatic polyamine is 4,4'-methylene-bis(2-chloroaniline), and (4) said polyisocyanate and said polyhydroxy compound are reacted to form a polyurethane prepolymer, the reaction molar ratio of said polyisocyanate to said polyhydroxy compound (NCO/OH) is 2.5 to 4.0, and the NCO content of the polyurethane prepolymer is 7.0 to 14.0%.
- 15. (New) The impact-resistant polarized optical lens according to claim 14, which is a transparent lens or sunglass lens.